IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Akira Ishikawa Art Unit : 2826

Serial No.: 10/728,903 Examiner: Tuan N. Quach Confirmation No.: 9311 Filed : December 8, 2003 Notice of Allowance Date: May 12, 2006 Title

SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD THEREOF

MAIL STOP ISSUE FEE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed May 12, 2006, enclosed is a completed issue fee transmittal form PTOL-85b. The fees in the amount of \$1700 for the issue fee (\$1400) and the publication fee (\$300) are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any other charges or credits to Deposit Account No. 06-1050.

Respectfully submitted.

Date: August 11, 2006

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